

## BUDGET

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Summarizing budgetary issues in legislation scheduled for the House floor

6 December 2004

Week of 6 December 2004

## SUSPENSION CALENDAR

1) Directing the Clerk of the House of Representatives to Make Corrections in the Enrollment of H.R. 4818 (H.Con.Res. 528).

This concurrent resolution directs the Clerk of the House to make several changes in the legislative text of H.R. 4818, the omnibus appropriations measure passed on 20 November 2004. The resolution adds language increasing the ability of the Federal Government to collect debts owed to it. It also decreases the amount of the across-the-board rescission of budget authority for non-homeland security and non-defense spending from 0.83 percent to 0.80 percent. In addition, the measure deletes a provision relating to access to Internal Revenue Service facilities and tax information.

2) To Limit the Transfer of Certain Commodity Credit Corporation Funds Between Conservation Programs for Technical Assistance for the Programs (S. 2856).



This bill makes technical assistance funding available, through the Commodity Credit Corporation, for producers and landowners participating in specified agricultural conservation programs. This measure has no cost relative to the budget resolution, hence there is no violation of the Congressional Budget Act. The bill does increase direct spending relative to current law, but this spending was assumed in the budget resolution.

3) Federal Employee Dental and Vision Benefits Enhancement Act of 2004 (S. 2657). This bill establishes a voluntary program under which Federal civilian employees and annuitants would be able to purchase supplemental insurance coverage for vision and dental care. The coverage authorized under the bill is available regardless of whether eligible individuals are enrolled in the Federal Employees Health Benefits program. Due to startup costs, S. 2657 increases direct spending by \$1 million in 2005 and over 2005-09. The bill does not affect revenue.

4) To Amend the District of Columbia College Access Act of 1999 to Permanently Authorize the Public School and Private School Tuition Assistance Programs Established Under the Act (H.R. 4012).



This bill reauthorizes the District of Columbia resident tuition support program that was established in 1999. The program assists D.C. students who graduate from D.C. high schools and attend college by paying the difference between in-state and out-of-state tuition at public institutions (up to \$10,000 per year) or up to \$2,500 a year for those attending private schools. The bill neither increases direct spending nor reduces revenue.

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PLEASE NOTE: This document addresses budgetary issues only. It should not be taken to address support or opposition on any other grounds. A green flag indicates no serious budgetary or budget compliance concerns. A yellow flag indicates moderate or potential problems. A red flag indicates serious problems. Also note: Floor schedules and legislative details are subject to change after publication.

This document was prepared by the majority staff of the Committee on the Budget, U.S. House of Representatives. It has not been approved by the full committee and therefore may not reflect the views of all the committee's members.

## 5) To Amend the Internal Revenue Code of 1986 to Modify the Taxation of Arrow Components (H.R. 5394).



Public Law 108-357 – the American Jobs Creation Act of 2004 – modified the excise tax on bows and arrows, primarily by extending the excise tax to finished arrows. (Previously, the tax applied only to arrow components such as the shaft.) A concern arose, however, that the provision might unintentionally impose substantial excise tax collection burdens on small retailers. H.R. 5394 addresses this problem by imposing the tax on the "first sale" by a manufacturer, producer, or importer, rather than the retailer. The bill does not affect direct spending, and because it is treated as a clarification of existing law rather than a change in policy, it has a negligible effect on revenue.

Prepared by ...... The Committee on the Budget

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